

**Table 18**

**LOCAL HOTEL/MOTEL TAXES**  
**Distributions to Cities and Counties for Past Ten Years**

| Calendar Year                                    | Cities        | Counties     | Total*       |
|--|---------------|--------------|--------------|
| <b>State-shared 2.0% Local Hotel/Motel Tax:</b>  |               |              |              |
| 2005   | \$ 12,432,253 | \$18,936,594 | \$31,772,826 |
| 2004   | 11,511,006    | 17,519,064   | 29,030,070   |
| 2003   | 10,787,464    | 16,262,135   | 27,380,952   |
| 2002   | 10,265,660    | 16,226,347   | 26,806,163   |
| 2001   | 10,390,557    | 17,271,038   | 28,019,353   |
| 2000   | 10,566,905    | 17,304,040   | 28,161,725   |
| 1999   | 9,607,571     | 15,648,313   | 25,519,678   |
| 1998   | 9,266,280     | 14,794,420   | 24,353,318   |
| 1997   | 8,505,422     | 13,504,353   | 22,297,892   |
| 1996   | 7,895,276     | 12,551,053   | 20,839,434   |
| <br>   |               |              |              |
| <b>Special Locally-Levied Hotel/Motel Taxes:</b> |               |              |              |
| 2005   | \$ 15,372,073 | \$5,989,443  | \$21,745,307 |
| 2004   | 13,999,144    | 5,448,553    | 19,800,525   |
| 2003   | 13,547,315    | 4,938,405    | 18,759,899   |
| 2002   | 13,170,411    | 4,521,390    | 17,961,603   |
| 2001   | 13,195,580    | 4,260,169    | 17,715,481   |
| 2000   | 13,716,571    | 4,209,349    | 17,925,920   |
| 1999   | 11,800,979    | 3,746,377    | 15,547,356   |
| 1998   | 9,120,702     | 2,972,715    | 12,093,220   |
| 1997   | 4,715,244     | 2,771,768    | 7,487,012    |
| 1996   | 3,919,220     | 2,540,900    | 6,460,120    |
| <br>   |               |              |              |
| <b>Tourist Promotion Fee:</b>                    |               |              |              |
| 2005   | \$ 647,031    | \$ 1,243,900 | \$ 1,890,931 |
| 2004   | 193,059       | 738,626      | 931,685      |

As of January 2006, the state-shared tax was being distributed to 137 cities and 36 counties. The special hotel/motel tax was being levied by 104 cities and 23 counties. The tourist promotion fee (up to \$2 per night per room) is imposed by five cities and two counties.

**NOTE:** the state-shared tax is not an additional tax for the purchaser, but simply shifts state retail sales/use tax receipts to the local jurisdictions. The special hotel/motel taxes and the room fee are added to the price of the lodging and are therefore passed on to purchasers.

\*Includes amounts not shown separately because there are fewer than three taxpayers in a particular local jurisdiction.